

into but do not penetrate through the porous member, wherein 25%-compressive hardness of said porous member is  $0.5 \text{ N/cm}^2$  or lower.

Please add new claims 49-51 as follows:

49. (New) The sound absorbing structure according to claim 1, wherein said holes are holes that penetrate through the porous member, said holes extending through the sound absorbing structure.

50. (New) The sound absorbing structure according to claim 1, wherein the sound absorbing structure is without a rear air layer.

51. (New) A sound absorbing structure comprising at least one porous member including a plurality of holes, wherein said holes penetrate through the porous member, wherein the sound absorbing structure is without a rear air layer, wherein 25%-compressive hardness of said porous member is  $0.5 \text{ N/cm}^2$  or lower, and wherein said holes extend through the sound absorbing structure.

#### REMARKS

Claims 1-4 and 6-51 are present in this application. By this Amendment, claim 1 has been amended, claim 5 has been canceled, and claims 49-51 have been added. Reconsideration in view of the above amendments and the following remarks is respectfully requested.

Claims 1-3, 5-11, 14, 16, 17, 19, 22-25, 28-30, 44 and 48 were rejected under 35 U.S.C. §102(b) over International Patent Publication WO 96/28297. This rejection is respectfully traversed.